



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

August 2, 2013

Via E-mail

Gregory Dangler
Chief Financial Officer
Prospect Global Resources, Inc.
1401 17th Street, Suite 1550
Denver, CO 80202

**Re: Prospect Global Resources, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed July 5, 2013
File No. 001-35590**

Dear Mr. Dangler:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Era Anagnosti

for Pamela Long
Assistant Director

cc: Jeffrey M. Knetsch (*via e-mail*)
Brownstein Hyatt Farber Schreck, LLP